

## CHAPTER 2

### ACCOUNTING SYSTEM STRUCTURE

This chapter provides the explanation of the account system structure terminology. It also describes transaction entries, system reports and source documents, and provides instruction for use of the journal voucher form. Account structure detail is also included.

#### DEFINITION OF STATE ACCOUNTING SYSTEM

The accounting system structure is defined as the methods and records (established by the Auditor of State) to identify, analyze, classify, record, and report the State of Indiana's transactions and to maintain accountability for the related assets and liabilities. The account structure for the state provides for the preparation of Indiana's comprehensive annual financial report in conformity with generally accepted accounting principles, as prescribed by Governmental Accounting Standards Board pronouncements. The Governmental Accounting Standards Board is the authoritative accounting and financial reporting standard setting body for governmental entities throughout the United States.

State accounting records are maintained on the cash basis, recording revenue when received and expenditures when disbursed. The Auditor's Office makes adjustments at fiscal year end in order to comply with generally accepted accounting principles.

#### DESCRIPTION OF THE ACCOUNTING STRUCTURE

##### Funds and Centers

Governmental accounting systems are organized and operated on a fund basis. In addition to fund designations, the state's accounting system uses centers as the level to record, summarize and report financial and budgetary transactions to agencies.

In governmental accounting the meaning of the terms "fund" and "center" must be kept in mind. A fund is a distinct fiscal and accounting entity, segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. The current financial position of each of the state's funds is reflected in a set of associated centers' activity. A center contains a record of transactions affecting a particular fund. A center is always a component of a fund, and must be identified with the fund to which it belongs. The Auditor of State has assigned each center to the applicable fund. The Auditor controls the state's chart of accounts and, as such, determines the classification and creation of funds and centers. However, you must first contact your budget analyst before requesting a change to the set-up of a fund/center or the creation of a new fund or fund/center. Further discussion of fund type classifications for financial statement purposes is presented in the Terminology section of this chapter.

Each fund/center contains a self-balancing set of accounts in which cash and other resources, all related liabilities and residual balances, and changes therein, are recorded. At this time, except for some interfund payables, most liabilities are not recorded, as records are maintained on the cash basis. Transactions generated by the agency will almost entirely be those of recording revenue and expenditures. Yet all of the accounting entries made to the fund/centers are of importance and should necessarily concern the responsible agency.

An agency may have only a few fund/centers or may have many fund/centers for which it is responsible. These various fund/centers are used by the agency to properly account for its financial activity. Periodically, an agency should monitor the number and current activity of fund/centers in use. If a fund/center has been inactive for a period of two or more years, the agency should contact the Budget Agency as to the continued need for any inactive funds on hand. If the fund/center contains federal funds, the grantor must be contacted regarding any balance owed. When a fund/center is no longer necessary, contact your budget analyst concerning the elimination of the remaining balance.

### Agency Numbers

An agency will generally have responsibility for several centers, each associated with a particular fund. It is possible, and even likely, that all centers assigned to an agency will be associated with the same fund, such as the general fund. As the center must always be associated to the fund, throughout the manual these will be referred to as the fund/center.

All accounting records for the fund/centers are maintained by a distributional agency number. The distributional agency number is used with the fund/center number to identify the responsible entity. The distributional agency may be a component division or institution of a state agency. In such cases, the components are those which have been established in a manner to allow submission of documents directly to the Auditor of State. As the title implies, the Auditor's reports are submitted to the distributional agency assigned. Most reports will list, and provide grand totals for all fund/centers assigned to the distributional agency.

A functional agency number is also maintained by the system and appears in report headings. The functional agency may have several distributional agency number codes under its ultimate authority. In most cases, however, the distributional agency number is also that of the functional agency, as there is no component unit or division which operates an independent accounting department for state accounting. The functional agency number is presented as additional information and does not otherwise affect the Auditor's accounting system.

### Objects

Within the chart of accounts for the State of Indiana, objects provide the means with which to record debit and credit information. Objects are the set of codes used to record and classify all transactions. Each object has been defined with a specific description used to classify the transaction entry.

The current system has a numeric designation to indicate the type of object. In addition to that of revenue and expenditure, there are balance sheet and budgetary types of objects. Revenue objects remain classified by source, and expenditures remain classified by the types of items purchased or services obtained. Allotment and encumbrance objects correspond to the expenditure objects.

Objects are the set of common classifications to be used throughout the budgeting, accounting, and reporting functions for the State of Indiana. Further detail regarding objects is provided later in this chapter. An Object Listing is provided in the appendix section of the manual.

### ACCOUNT STRUCTURE DETAIL

The chart of accounts structure consists of three sections: FUND, CENTER, and OBJECT. On most forms and documents they will be written in the order of FUND/OBJECT/CENTER. The FUND/CENTER is the level where transactions are posted and balances maintained. Objects are the codes used to classify transactions.

The following explains the account structure detail for fund, center and object.

## FUND

A fund is established by statute or in response to specific operations or projects.

## CENTER

The center is the lowest level for which reports are produced and identifies responsibility of debit and credit. It is combined with a fund to form a fund/center posting relationship.

The center is a 12 digit right justified field. We are currently using only the first six digits of the field. The six digit field breaks down as follows:

X	digit 1	==>	Center Category
XXXX	digits 2,3,4,5	==>	Center Number
X	digit 6	==>	Prior Year Indicator

### Center Category XXXXXX

The center category is the first digit. The first digit of the center indicates the type of center.

- 1 Operating
- 2 Non-Legislative Appropriations (First succeeding year for fund 4000).
- 3 Capital Projects
- 4 Biannual Appropriations (Torts for fund 4000).
- 5 Torts
- 6 Inmate Health
- 7 Refunds to Local Units

### Center Number XXXXXX

The center number is four digits long. This number identifies the center in relation to the fund.

### Prior Year Indicator XXXXXX

The prior year indicator is comprised of one digit. There are only two possibilities:

- 0 Current Year
- 1 Prior Year

Prior year centers (those centers ending with 1) indicate prior year encumbrance accounting on statutory appropriated fund/centers.

## OBJECT

The object is the type and detail debit and credit information retained by the fund. The object is a six digit field. The six digit field breaks down as follows:

X	digit 1	==>	Indicative Character
X	digit 2	==>	Major Category
XXX	digit 3,4,5	==>	Minor Source or Minor Object Detail Account
X	digit 6	==>	Transfer Indicator

### Indicative Character XXXXXX

The indicative character is one digit long. The indicative character 'indicates' the type of object. Using standard accounting classifications, the indicative characters are as follows:

- 1 Assets
- 2 Liabilities
- 3 Fund Balance
- 4 Revenue
- 5 Expenditures
- 6 Estimated Revenue
- 7 Allotments
- 8 Encumbrances
- 9 Appropriations

### Major Category XXXXXX

The major category is a single digit field which informs you of the subsections that the object falls into based on the indicative character.

When used with an indicative number of 1 (assets), the following major categories are used:

- 1 Cash
- 2 Investments
- 3 Loans
- 4 Loans
- 5 Receivables
- 7 Property, Plant, and Equipment
- 9 Other Assets

When used with an indicative number of 2 (liabilities), the following major categories are used:

- 0 Payables
- 1 Leases

When used with an indicative number of 3 (fund balance), the following major categories are used:

- 1 Fund Balance Reserves
- 2 Designated for Appropriations
- 3 Designated for Allotments
- 4 Contributed Capital
- 5 Retained Earnings
- 6 Investor Fixed Assets
- 7 Non-Cash Reserve
- 8 Fund Balance Undesignated
- 9 Fund Balance Budgetary Cash

When used with an indicative number of 4 (revenue), the following major categories are used:

- 0 Taxes
- 1 Licenses/Permits/Franchise
- 2 Current Service Charges
- 3 Sales
- 4 Grants
- 5 Transfers
- 7 CMIA Interest
- 8 County Welfare Tax
- 9 All Others

When used with an indicative character of 5 (expenditures), the following major categories are used:

- 1 Personal Services
- 2 Services Other than Personal
- 3 Services by Contract
- 4 Materials/Parts/Supplies
- 5 Equipment
- 6 Lands/Structures
- 7 Grants/Subsidies/Refunds/Awards
- 8 In-State Travel
- 9 Out-of-State Travel

When used with an indicative character of 6 (estimated revenue), the following major categories are used:

- 0 Tax Estimated Revenue
- 1 Permits Estimated Revenue
- 2 Fines/Penalties Estimated Revenue
- 3 Sales Estimated Revenue
- 4 Federal Aid Estimated Revenue
- 5 Match/Grants Estimated Revenue
- 8 County Welfare Tax Transfer  
Estimated Revenue
- 9 Miscellaneous Estimated Revenue

When used with an indicative number of 7 (allotments), the following major categories are used:

- 0 Any Type Expenditures
- 1 Personal Services
- 2 Services Other than Personal
- 3 Services by Contract
- 4 Materials/Supplies/Parts
- 5 Equipment
- 6 Land/Structures
- 7 Grants/Subsidies/Refunds/Awards
- 8 In-State Travel
- 9 Out-of-State Travel

NOTE: Allotment indicative characters correspond to expenditure indicative characters.

When used with an indicative number of 8 (encumbrances), the following major categories are used:

- 3 Services by Contract
- 4 Materials/Supplies/Parts
- 5 Equipment
- 6 Land/Structures
- 7 Grants/Subsidies/Refunds/Awards

NOTE: Encumbrance indicative characters correspond to expenditure and allotment indicative characters.

When used with an indicative character of 9 (appropriations), the following major categories are used:

- 0 Total Operating
- 1 Personal Services
- 2 Other Operating

#### Minor Object XXXXXX

This is a three digit field that provides more detail within the major category. The third digit is for expansion purposes and will be a zero until otherwise indicated.

#### Transfer Indicator XXXXXX

This is a one digit field that indicates whether the object is for a direct pay transaction or if the object is for a transfer transaction (such as interdepartment billings or allotment transfers). The codes for the last digit of the object number are as follows:

- 0 Direct Transactions
- 1 Transfer Transactions

**AUDITOR OF STATE OF INDIANA  
CHART OF ACCOUNT  
RECORD LAYOUT  
ALL FUNDS EXCEPT 4000**

<b>FUND</b>	<b>OBJECT</b>				<b>CENTER</b>		
<b>Length Four Digits</b>	<b>Total Length Six Digits</b>				<b>Total Length Six Digits</b>		
<b>XXXX</b>	<b>X</b>	<b>X</b>	<b>XX0</b>	<b>X</b>	<b>X</b>	<b>XXXX</b>	<b>X</b>
<b>Fund Number</b>	<b>Indicative Character</b>	<b>Major Category</b>	<b>Detail</b>	<b>Transfers</b>	<b>Center Category</b>	<b>Center Number</b>	<b>Prior Year</b>
	1 Asset 2 Liability 3 Fund Balance 4 Revenue 5 Expenditures 6 Estimated Revenue 7 Allotments 8 Encumbrances 9 Appropriations	Summary by Major Category within each of the nine Indicative Characters	Detail Indicator for each of the Major Characters	Only two possible codes: 0 - not a transfer  1 - transfer object	1 Operating 2 Non-Leg. Appropriations 3 Capital Projects 4 Biannual Appropriations 5 Torts 6 Inmate Health 7 Refunds Local Units		Only two possible codes: 0 - not a prior year center  1 - prior year center  Used for prior year encumbrance accounting on statutory appropriated fund/centers.

## TRANSACTION ENTRY

### Source Documents

Each accounting transaction entry to the state system is based upon information obtained from a source document. Certain of these documents, or forms, are completed by the agency. Others are determined by other agencies, specifically authorized as an oversight or provider of the particular transaction. Examples of the latter situation are Budget Agency allotments, and Department of Administration issuance of purchase orders for encumbrance.

All source documents will contain the following basic information for the transaction entry: the agency name and number; the affected fund/center; the object; the amount; and a document reference number. Some documents also require an indication of the debit or credit. Documents also may require additional information beyond the accounting entry such as a written description, signatures of the authorized parties, and payee data.

A summary of all source documents used in the state accounting system is provided on the following pages. It is presented in alphabetical order of the document reference codes as shown on system reports. Refer to the Table of Contents for the location of further information or examples for each source document.



SUMMARY OF SOURCE DOCUMENTS  
and  
DOCUMENT REFERENCE CODES

Document Reference Code	<u>Description</u>
<b>AAXXXXXX</b>	<b>AUDITOR ALLOTMENT</b> XXXXXX Auditor's office assigned number.  Budgetary transaction made by Auditor's office as requested by authorized agencies.
<b>BAXXXXXX</b>	<b>BUDGET ALLOTMENT</b> XXXXXX Budget Agency assigned number.  Increase or decrease in funds available to an agency as determined by the Budget Agency. Agencies complete Request for Allotment or Allotment Transfer Request forms.
<b>C####XXXXXX</b>	<b>CLAIM VOUCHER</b> ### Agency Number XXXXXX Agency Assigned Document Number.  Grantee or vendor claim for payment for items or services not requiring purchase orders. Agency must submit claims in a batch, summarized on a Voucher Abstract document.
<b>ID####XXXXX</b>	<b>INTER-DEPARTMENT BILL</b> ### Supplying or Billing Agency Number XXXXX Agency Assigned Document Number  Transfer transaction between an agency and an internal service fund.
<b>JVXXXXXX</b>	<b>JOURNAL VOUCHER</b> XXXXXX Auditor's Office Assigned Document Number  Used to record an accounting entry, usually for an adjustment or error correction.
<b>L####XXXXX</b>	<b>SDO REIMBURSEMENT VOUCHER</b> ##### Local Purchase Number XXXXX Agency Assigned Document Number  Special disbursing officers (SDO) receive an advance of state funds to purchase and pay for certain types of agency expenditures, within single purchase limits. Invoices, paid from the advance, are submitted with Reimbursement Vouchers. Reimbursement Vouchers summarize expenses by object and by vendor, if 1099 Reportable. The Auditor of State records the information and issues a warrant to reimburse the SDO account.
<b>MXXXXXXXXX</b>	<b>MATCHED PAYMENT OF PURCHASE ORDER</b> XXXXXXXX Vendor Provided Invoice Number  State invoice form submitted by the vendor is matched to the original purchase order and the receiver copy. Matched payments reduce encumbrances, as the outstanding balance of purchase orders. Agency manually posts payment to the purchase order.

**POXXXXXXXX PURCHASE ORDER**

XXXXXXXX Document number as issued by the Department of Administration.

Issued based upon Agency Requisition and procurement documentation. The amount of the purchase order is encumbered, thus reducing available agency funds.

**PRXXXXX PAYROLL**

XXXXX Year, Month, Date

Payroll Warrant Register issued by the Auditor's office. Supported by agency prepared payroll certification and payroll voucher reports. These must agree to the Department of Personnel Staffing Report, Employee Attendance Reports, Employee Service Records (optional), and Record of Overtime or Compensatory Leave.

**RCXXXXXX REPORT OF COLLECTIONS**

XXXXXX Document number applied by machine at Treasurer of State's office. Form completed by Agency summarizing the treasury deposit. Further supported by agency records of official receipts, bank deposit slips, electronic wire transfer requests, etc.

**S####XXXXX SDO ADVANCE**

#### Local Purchase Number

XXXXX Agency Assigned Document Number

Records the advance of state funds to a special disbursing officer for purchases and payments as specified on the Authority for Local Purchases. The Department of Administration issues the Authority, which requires the approval of the Governor and the Auditor of State.

**T###XXXXX TRAVEL VOUCHER**

### Agency Number

XXXXX Agency Assigned Document Number

Used to reimburse travel expenses of employees or officials. Agency must submit vouchers in a batch, summarized on a Voucher Abstract document.

**WN##### WARRANT NUMBER**

Warrants are checks issued by the Auditor of State. Each of the following types of warrants has its own document number series.

1. Accounts Payable - issued with a stub
2. High Volume - no check stub
3. Welfare Mailers - sealed
4. Tax Refunds
5. Payroll

## SYSTEM REPORTS OVERVIEW

### Description of Reports

The accounting system for the State of Indiana generates daily detail transaction reports and summary total reports for each fund/center and distributional agency. The daily detail reports are furnished each day for which there are applicable transactions. The daily detail reports are:

1. Agency Revenue Activity Report  
Lists revenue, refunds, and transfer of revenue transaction detail.
2. Agency Appropriation Activity Report  
Lists appropriation, transfers, and allotted appropriations transaction detail.
3. Agency Available Funds Activity Report  
Lists allotment, expenditure, and encumbrance transaction detail.

The summary totals reports are:

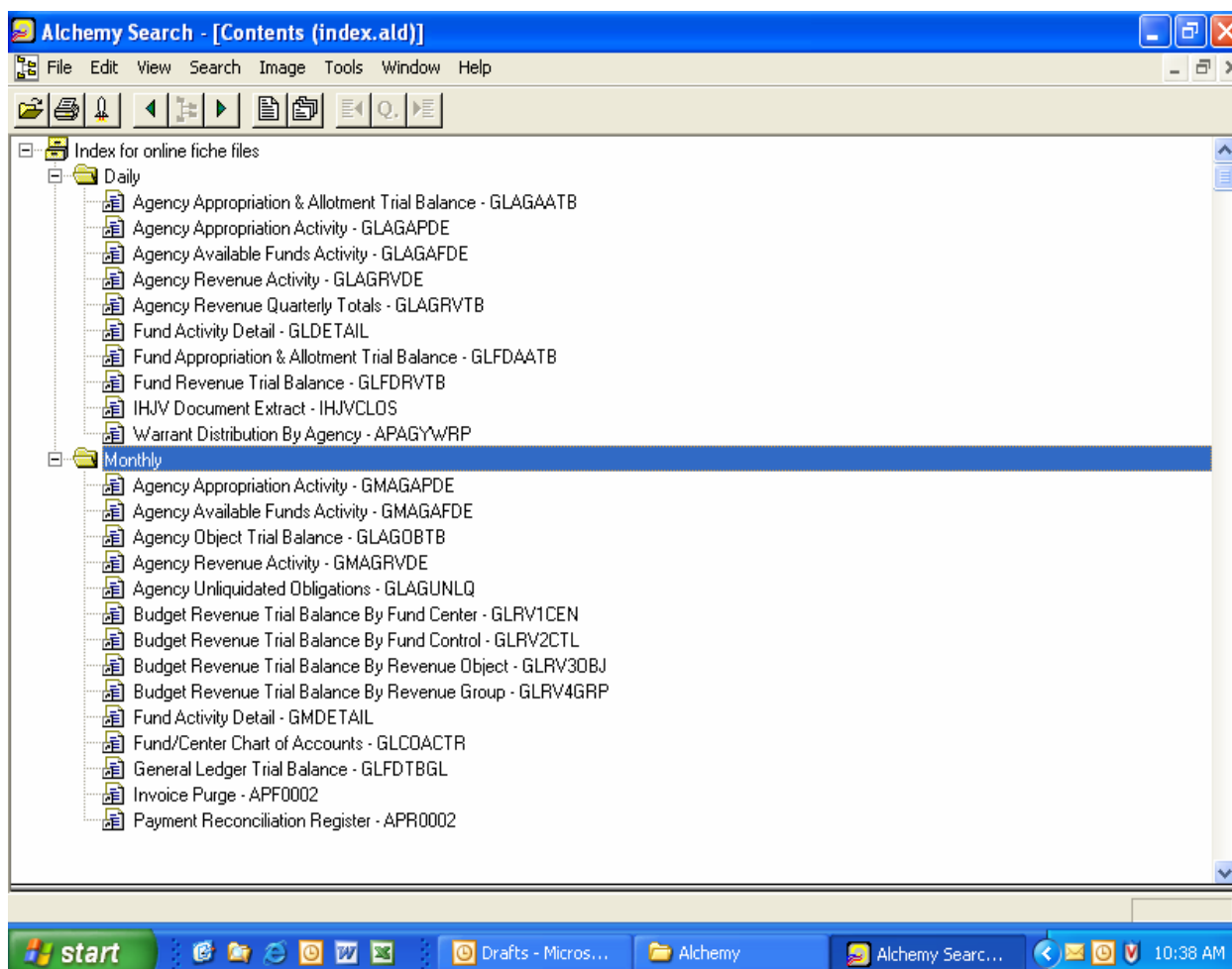
1. Agency Revenue Quarterly Totals Report  
Provides quarterly totals to date for each revenue object for each center. A grand total for the agency is also listed. The report is issued quarterly.
2. Agency Appropriation and Allotment Trial Balance Report  
Provides the fiscal year to date totals of appropriations, appropriation balance, allotments, expenditures, encumbrances, and allotment balance for each center and grand total for the agency. The report is issued monthly.
3. Agency Object Trial Balance Report  
This report is issued monthly. It provides the month to date and year to date totals of each object and object category for the fund/center. Categories include: assets, liabilities, fund balance, revenues, expenses, appropriations, allotted appropriations, allotments, encumbrances, and budgetary (fund balance or reserves).
4. Appropriation Allotment Fund Checking Report  
Lists Appropriations, Appropriation Balance, Allotments, Expenditures, Encumbrances, and Allotment Balance by fund/center for objects 51XXXX and 52XXXX-59XXXX. This report is issued daily.

The activity reports listed above contain all transactions recorded to object classes 4, 5, 7, 8 and 9 (revenue, expenditures, allotments, encumbrance and appropriations), except for budgetary fund balance and reserve for encumbrances, 980000 and 981000, respectively. Entries to object classes 1, 2, and 3 (assets, liabilities, and fund balance) are omitted from all activity detail reports. The total amounts recorded to all object codes, however, are given on the agency object trial balance report. Given an understanding of the accounting entries the effect to the omitted class objects may be readily ascertained through review of the activity reports.

For those centers with statutory appropriations, separate sets of reports are issued for activity associated with the prior fiscal year. The fund/center number is differentiated for the "prior year" activity by a "1" as the last digit instead of a "0" for current year transactions. As such, separate transaction reports will be generated. The total summary information, however, is presented simultaneously on the Agency Appropriation and Allotment Trial Balance Report, which readily facilitates the combining of data.

The accounting system reports are also produced on a monthly basis in order to provide a comprehensive source of data. The monthly transaction detail reports will list and summarize all activity previously given on the daily reports. The summary report and trial balance report will reflect total amounts as of the month end. At fiscal year end, each monthly report for a fund/center will be reproduced in a chronological sequence for the purpose of a comprehensive annualized presentation.

The above reports are available through Alchemy on-line. To access Alchemy on-line you must receive an appropriate ID and password from the Auditor of State's office. Below is the index of the reports on Alchemy.



In addition to the reports listed above, the following reports will be distributed to agencies on paper:

<u>Report Title</u>	<u>Description</u>
Warrant Listing	List of warrants issued for the fund/center which accompanies the warrants returned to agency for distribution.
Payroll Warrant Register	List of payroll warrants or direct deposits issued. The register is distributed to the agency together with the payroll.
Capital Asset Master Listing	List of equipment and fixtures owned by the state, for which the agency is responsible.

#### Agency Responsibility for Reported Information

The agency shares the responsibility for the information recorded on the state accounting system maintained by the Auditor of State. Reliance should be placed on the accounting system for an accurate accumulation of totals presented on reports and proper posting of the system generated accounting entries. However, agencies must perform a cursory review of the report information and make comparisons to the documents.

Documents returned to the agency should be checked to the reports to insure:

- (a) All required documents are included.
- (b) The documents are posted accurately.
- (c) The documents belong to the fund/center to which they are posted.

Any errors should be immediately reported to the Auditor of State's accounting office for appropriate corrective action. Journal Voucher (JV) entries are used by the Auditor of State to make corrections and these will appear on subsequent reports.

### **AGENCY REVENUE ACTIVITY REPORT**

This detail transaction report is issued for each day which had applicable transactions recorded. It lists revenue, refunds, and transfer of revenue transaction detail for the center (agency account). Major revenue object totals and center totals of the revenues, refunds, and transfers are provided. Transactions and totals are only for the period reported.

The explanation of the report content and a sample report follow. Further examples and discussion of the revenue transactions is provided in Chapter 3 - Accounting for Revenue.

#### **1. Standard Heading**

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time (system date and time)

FROM/THROUGH Date (posting effective date)

Line 4 Agency Number and Name  
Fund/Center Number and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number  
XXX - digits 2,3,4 ==> Distributional Agency Number  
XXX - digits 5,6,7 ==> Functional Agency Number  
X - letter ==> Funds Checking Indicator, when applicable

## 2. **Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column, as may be applicable to each transaction listed.

## 3. **Body of Report**

Provides the detail for each transaction recorded for the period reported.

### **EFF DATE** (Effective Date)

The date on which the transaction on that line was posted. The date is MM/DD/YY format.

### **DOC. REF.#** (Document Reference Number)

This identifies the document that generated the transaction on the line. A complete listing of appropriate document reference number follows the report documentation.

### **AUDIT ID**

This identifies the reference number in which the transaction can be located in the Audit File (through online inquiry in Financial Controller). Transactions are summarized by fund/object/center so there may be many detail transactions that make up a particular posting transaction.

### **A RULE** (Accounting Rule)

This identifies the source system and accounting rule attached to the transaction.

### **OBJECT**

This is the object number being posted on that line. This report lists the transactions recorded for Class 4 - Revenue Objects.

### **MISC. REF.#** (Miscellaneous Reference Number)

This identifies miscellaneous revenue information to be defined at a later date.

### **WN. REF.#** (Warrant Reference Number)

This identifies the warrant number for refunds of revenue.

### **REVENUES**

Any revenue activity during the period defined in the standard heading of the report will appear in this column.

### **REFUNDS**

Any refund of revenue activity during the period defined in the standard heading of the report will appear in this column.

### **TRANSFERS**

Any revenue transfer activity during the period defined in the standard heading of the report will appear in this column.

#### 4. Report Totals

##### **POINT TOTAL**

These are the activity totals of each column for each revenue object category for the period defined in the standard heading of the report.

##### **CENTER TOTAL**

These are the activity totals of each column for the fund/ center for the period defined in the standard heading of the report.

REPORT ID : GM-AGRVDE  
RUN DATE 09/29/2006 20:35:43

INDIANA AUDITOR OF STATE  
AGENCY REVENUE ACTIVITY  
09/01/2006 THRU 09/30/2006

PAGE 1

AGENCY 300 NATURAL RESOURCES, DEPT. OF

FUND CENTER 1000 103000 ADMINISTRATION GENERAL

3300300

EFF DATE	DOC. REF.#	AUDIT ID	ARULE	OBJECT	MISC.REF#	WN. REF.#	REVENUES	REFUNDS	TRANSFERS
09/12/2006	RC501281	*VIL001792	BC43	411100			200.00	.00	.00
09/21/2006	RC502331	*VIU001365	BC43	411100			200.00	.00	.00
09/22/2006	RC502480	*VIV002125	BC43	411100			100.00	.00	.00
POINT TOTAL							500.00	.00	.00
09/14/2006	RC501552	*VIN001697	BC43	421300			3,594.59	.00	.00
09/18/2006	RC501833	*VIR001549	BC43	421300			2,251.43	.00	.00
09/21/2006	RC502331	*VIU001390	BC43	421300			714.29	.00	.00
09/27/2006	RC502928	*VI0001941	BC43	421300			13,422.14	.00	.00
POINT TOTAL							19,982.45	.00	.00
09/13/2006	JV002426	*VIM001830	BC43	490000			4.80	.00	.00
POINT TOTAL							4.80	.00	.00
CENTER TOTAL							20,487.25	.00	.00



## **AGENCY REVENUE QUARTERLY TOTALS REPORT**

This report is issued daily in conjunction with the agency revenue activity report. For each center the amount of total net revenue is listed for each quarter to-date, for each revenue object. Totals are reported for each quarter by center with a grand total for the agency given as well.

### **1. Standard Heading**

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE  
Line 2 Report ID  
Report Name  
Page Number  
Line 3 Run Date and Time - (system date and time)  
AS OF Date - (posting effective date)  
Line 4 Agency Number and Name

### **2. Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

### **3. Body of Report**

#### **CO ID (Company ID)**

This identifies the fund numbers being reported on.

#### **CENTER ID**

This identifies the center numbers being reported on.

#### **ACCOUNT ID**

This identifies the object numbers being reported on.

#### **QUARTER (1 THROUGH 4) ACTIVITY**

These amounts are the balances of revenue activity per quarter for each fund/object/center. A fund/center total is included.

INDIANA AUDITOR OF STATE  
 AGENCY REVENUE QUARTERLY TOTALS  
 AS OF 09/30/2006

PAGE 6

REPORT ID : GL-AGRVTB  
 RUN DATE 09/29/2006 18:59:39

AGENCY 022 SUPREME COURT

FUND	CENTER ID	OBJECT ID	QUARTER 1 ACTIVITY	QUARTER 2 ACTIVITY	QUARTER 3 ACTIVITY	QUARTER 4 ACTIVITY
6000	160400	491800	63,000.00	.00	.00	.00
			=====	=====	=====	=====
			63,000.00	.00	.00	.00
6000	186300	440501	.00	.00	.00	.00
6000	186300	451101	2,866,444.72	.00	.00	.00
6000	186300	490000	.00	.00	.00	.00
6000	186300	490001	267,617.62	.00	.00	.00
			=====	=====	=====	=====
			3,134,062.34	.00	.00	.00
6000	189000	490000	6,400.00	.00	.00	.00
			=====	=====	=====	=====
			6,400.00	.00	.00	.00
6000	193900	490000	5,880.00	.00	.00	.00
			=====	=====	=====	=====
			5,880.00	.00	.00	.00
6000	194700	490000	3,150.00	.00	.00	.00
			=====	=====	=====	=====
			3,150.00	.00	.00	.00
6000	194800	490000	.00	.00	.00	.00
			=====	=====	=====	=====
			.00	.00	.00	.00

## **AGENCY APPROPRIATION ACTIVITY REPORT**

This report lists appropriation, transfers, and allotted appropriations transactions detail for the center. These are Class 9 objects. The report is issued on a daily basis as transactions occur. Subtotals are listed for each object and a grand total is reported for the center, for the period of the report only.

The explanation of the report content and a sample report follow. Further examples and discussion of budgetary accounting is provided in Chapter 4 - Budgetary Accounting. Also, see the sample of the summary of this information contained in the Agency Appropriation and Allotment Trial Balance Report.

### **1. Standard Heading**

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time (system date and time)

FROM/THROUGH Date (posting effective date)

Line 4 Agency Number and Name

Fund/Center Number and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number

XXX - digits 2,3,4 ==> Distributional Agency Number

XXX - digits 5,6,7 ==> Functional Agency Number

X - letter ==> Funds Checking Indicator, when applicable

### **2. Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

### **3. Body of Report**

#### **EFF DATE** (Effective Date)

The date on which the transaction on that line was posted. The date is MM/DD/YY format.

#### **DOC. REF.#** (Document Reference Number)

This identifies the document that generated the transaction on the line. A complete listing of appropriate document reference numbers follows the report documentation.

#### **AUDIT ID**

This identifies the reference number in which the transaction can be located in the Audit File (through online inquiry in Financial Controller). Transactions are summarized by fund/object/center so there may be many detail transactions that make up a particular posting transaction.

#### **A RULE** (Accounting Rule)

This identifies the source system and accounting rule attached to the transaction.

#### **OBJECT**

This is the object number being posted on that line. This report lists transactions for most Class 9 objects.

**MISC. REF.#** (Miscellaneous Reference Number)

This identifies miscellaneous appropriation information to be defined at a later date.

**WN. REF.#** (Warrant Reference Number)

This identifies the warrant number for refunds of revenue that automatically appropriates (5 control centers). See Center Control Reference described in Chapter 3 - Accounting for Revenue.

**APPROPRIATIONS**

Any appropriation activity during the period defined in the standard heading of the report will appear in this column.

**TRANSFERS**

Any appropriation transfer activity during the period defined in the standard heading of the report will appear in this column.

**ALLOTMENTS**

Any allotted appropriation activity during the period defined in the standard heading of the report will appear in this column.

**4. Report Totals**

**POINT TOTAL**

These are the activity totals of each column for each appropriation category for the period defined in the standard heading of the report.

**CENTER TOTAL**

These are the activity totals of each column for the fund/ center for the period defined in the standard heading of the report.

INDIANA AUDITOR OF STATE  
 AGENCY APPROPRIATION ACTIVITY  
 07/01/2006 THRU 07/31/2006

PAGE 1

REPORT ID : GM-AGAPDE  
 RUN DATE 07/31/2006 20:49:31

AGENCY 300 NATURAL RESOURCES, DEPT. OF

FUND CENTER 1000 103000 ADMINISTRATION GENERAL

3300300

EFF DATE	DOC. REF.#	AUDIT ID	ARULE	OBJECT	MISC.REF#	WN. REF.#	APPROPRIATIONS	TRANSFERS	ALLOTMENTS
07/13/2006	JV000002	*VGM003552	BC50	910000			4,868,008.00	.00	.00
07/14/2006	BA014001	*VGN003706	BC00	915000			.00	.00	1,580,334.00
				POINT TOTAL			4,868,008.00	.00	1,580,334.00
07/13/2006	JV000002	*VGM003702	BC50	920000			728,150.00	.00	.00
07/14/2006	BA014001	*VGN003849	BC00	925000			.00	.00	429,888.00
				POINT TOTAL			728,150.00	.00	429,888.00
				CENTER TOTAL			5,596,158.00	.00	2,010,222.00

## **AGENCY AVAILABLE FUNDS ACTIVITY REPORT**

This report of expenditure, encumbrance, and allotment transactions for the center is issued on a daily basis as transactions occur. These transactions are those of object classes 5, 7, and 8. For the period reported, totals of each of these transaction types are given for the center, with subtotals presented for each category (point) within the object classification.

The explanation of the report content and a sample report follow. Further examples and discussion of expenditures is provided in Chapter 5 - Accounting for Expenditures. A discussion of budgetary accounting is provided in Chapter 4 - Budgetary Accounting. Also, see the sample of the summary of this information contained in the Agency Appropriation and Allotment Trial Balance Report.

### **1. Standard Heading**

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time - (system date and time)

FROM/THROUGH DATE - (posting effective date)

Line 4 Agency Number and Name

Fund/Center Numbers and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number

XXX - digits 2,3,4 ==> Distributional Agency Number

XXX - digits 5,6,7 ==> Functional Agency Number

X - letter ==> Funds Checking Indicator, when applicable

### **2. Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

### **3. Body of Report**

#### **EFF DATE** (Effective Date)

The date on which the transaction on that line was posted. The date is MM/DD/YY format.

#### **DOC. REF.#** (Document Reference Number)

This identifies the document that generated the transaction on the line. A complete listing of appropriate document reference numbers follows the report documentation.

#### **AUDIT ID**

This identifies the reference number in which the transaction can be located in the Audit File (through online inquiry in Financial Controller). Transactions are summarized by fund/object/center so there may be many detail transactions that make up a particular posting transaction.

**A RULE** (Accounting Rule)

This identifies the source system and the accounting rule attached to the transaction.

**OBJECT**

This is the object number being posted on that line.

**MISC. REF.#** (Miscellaneous Reference Number)

This identifies purchase order numbers for transactions related to purchase orders.

**WN. REF.#** (Warrant Reference Number)

This identifies the warrant number for expenditures and refunds of revenue that automatically allots (6 control centers). See Center Controls Reference.

**ALLOTMENTS**

Any allotment activity during the period defined in the standard heading of the report will appear in this column.

**EXPENDITURES**

Any expense activity during the period defined in the standard heading of the report will appear in this column.

**ENCUMBRANCES**

Any encumbrance activity during the period defined in the standard heading of the report will appear in this column.

**4. Report Totals**

**POINT TOTAL**

These are the activity totals by major point category for each column for the period defined in the standard heading of the report.

**CENTER TOTAL**

These are the activity totals of each column for the fund/ center for the period defined in the standard heading of the report.

INDIANA AUDITOR OF STATE  
 AGENCY AVAILABLE FUNDS ACTIVITY  
 09/01/2006 THRU 09/30/2006

PAGE 1

REPORT ID : GM-AGAFDE  
 RUN DATE 09/29/2006 20:27:50

AGENCY 300 NATURAL RESOURCES, DEPT. OF

FUND CENTER 6000 134200 GAME BIRD HABITAT REST FUND

6300300F

EFF DATE	DOC. REF.#	AUDIT ID	ARULE	OBJECT	MISC.REF#	WN. REF.#	ALLOTMENTS	EXPENDITURES	ENCUMBRANCES
09/01/2006	RC500343	*VIA004274	BC46	700000			18.00	.00	.00
09/05/2006	RC500465	*VIE002773	BC46	700000			6.00	.00	.00
09/08/2006	RC500932	*VIH002632	BC46	700000			6.00	.00	.00
09/11/2006	RC501121	*VIK004461	BC46	700000			6.00	.00	.00
09/13/2006	RC501412	*VIM003177	BC46	700000			6.00	.00	.00
09/15/2006	RC501707	*VIO004020	BC46	700000			12.00	.00	.00
09/18/2006	RC501833	*VIR002393	BC46	700000			12.00	.00	.00
09/20/2006	RC502124	*VIT003077	BC46	700000			6.00	.00	.00
09/21/2006	RC502289	*VIU002847	BC46	700000			6.00	.00	.00
09/22/2006	RC502432	*VIV003684	BC46	700000			18.00	.00	.00
09/25/2006	RC502567	*VIY002585	BC46	700000			12.00	.00	.00
09/26/2006	RC502792	*VIZ002746	BC46	700000			6.00	.00	.00
				POINT TOTAL			114.00	.00	.00
09/19/2006	B-C300C70010	*VIS001141	AP01	560100		001830579	.00	770.00	.00
09/19/2006	B-C300C70010	*VIS001141	AP01	560100		001830577	.00	400.00	.00
				POINT TOTAL			.00	1,170.00	.00
09/01/2006	B-C300C70008	*VIA002221	AP01	572500		001810668	.00	500.00	.00
09/01/2006	B-C300C70009	*VIA002221	AP01	572500		001810680	.00	410.39	.00
09/12/2006	B-C300C70001	*VIL001348	AP01	572500		001821112	.00	560.00	.00
09/12/2006	B-C300C70005	*VIL001348	AP01	572500		001821121	.00	848.23	.00
09/12/2006	B-C300C70005	*VIL001348	AP01	572500		001821120	.00	564.00	.00
09/26/2006	B-C300C70009	*VIZ001090	AP01	572500		001837925	.00	96.37	.00
09/26/2006	B-C300C70009	*VIZ001090	AP01	572500		001837926	.00	34.44	.00
				POINT TOTAL			.00	3,013.43	.00
				CENTER TOTAL			114.00	4,183.43	.00



## **AGENCY APPROPRIATION AND ALLOTMENT TRIAL BALANCE**

This daily report gives year-to-date center and agency grand totals for appropriations, appropriation balance, allotments, expenditures, encumbrances, and the allotment balance. If the center has been designated with a control number of 3 or 5, then the totals are also presented for each object category.

The Agency Appropriation and Allotment Trial Balance report functions as a summary of the accumulation of transactions reported on the Agency Appropriation Activity and Agency Available Funds Activity reports.

### **1. Standard Heading**

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE  
Line 2 Report ID  
Report Name  
Page Number  
Line 3 Run Date and Time - (system date and time)  
AS Off date - (posting effective date)  
Line 4 Agency Number and Name

### **2. Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

### **3. Body of Report**

#### **AGY (Agency)**

This identifies the agency number that is attached to the fund/ center. This will match the agency number in the heading of the report.

#### **FUND**

This identifies the fund number being reported on.

#### **CENTER**

This identifies the center number being reported on.

#### **PT (Point)**

These numbers represent the major points that the transactions are being posted to. Valid points are 0 through 9. An asterisk (\*) in this column represents the total for the fund/center.

#### **CTL (Control)**

The number in the total line for each fund/center represents the control number for the fund/center. Fund/center controls dictate how revenue is distributed, at what level spending is controlled, and how the fund/center will close at year-end. Valid controls are 3, 5, and 6. See Center Control Codes in Chapter 4.

#### **APPROPRIATIONS**

This column represents the year-to-date total appropriation amounts (including appropriation transfers) for each fund/ center. Appropriations post to 0, 1, or 2 major points.

**APPR BALANCE** (Appropriation Balance)

This column represents the year-to-date appropriation balance for each fund/center. The balance reflects the total appropriations (including appropriation transfers) LESS any allotted appropriations.

**ALLOTMENTS**

This column represents the year-to-date total allotment amounts (including allotment transfers) for each fund/center. Allotments post to either 0 OR detail 1 through 9 major points.

**EXPENDITURES**

This column represents the year-to-date total expenditure amounts for each fund/center. Expenditures will be broken down into major points for fund/centers with a 3 or 5 control. Fund/centers with a 6 control reflect total expenditures.

**ENCUMBRANCES**

This column represents the year-to-date total encumbrance amounts for each fund/center. Encumbrances will be broken down into major points for fund/centers with a 3 or 5 control. Fund/centers with a 6 control reflect total encumbrances.

**ALLOT BALANCE** (Allotment Balance)

This column represents the year-to-date allotment balance amounts for each fund/center. The balance reflects the total allotments LESS expenditures LESS encumbrances.

## INDIANA AUDITOR OF STATE

## AGENCY APPROPRIATION &amp; ALLOTMENT TRIAL BALANCE

PAGE 1

AS OF 09/30/2006

REPORT ID : GL-AGAATB

RUN DATE 09/29/2006 18:59:24

AGENCY 062 PUBLIC RECORDS COMMISSION

AGY	FUND	CENTER	P C T T L	APPROPRIATIONS	APPR BALANCE	ALLOTMENTS	EXPENDITURES	ENCUMBRANCES	ALLOT BALANCE
062	1000	100630	1	1,329,301.00	1,010,269.00	319,032.00	266,933.06	.00	52,098.94
062	1000	100630	2	156,364.00	92,605.00	3,750.00	2,281.51	.00	1,468.49
062	1000	100630	3	.00	.00	42,600.00	16,691.06	4,849.92	21,059.02
062	1000	100630	4	.00	.00	11,177.00	9,940.53	.00	1,236.47
062	1000	100630	5	.00	.00	4,552.00	.00	.00	4,552.00
062	1000	100630	7	.00	.00	.00	5,384.50	.00	5,384.50-
062	1000	100630	8	.00	.00	480.00	173.00	.00	307.00
062	1000	100630	9	.00	.00	1,200.00	29.41	.00	1,170.59
062	1000	100630	* 3	1,485,665.00	1,102,874.00	382,791.00	301,433.07	4,849.92	76,508.01
062	1000	100631	3	.00	.00	5,135.98	.00	1,059.39	4,076.59
062	1000	100631	4	.00	.00	200.05	.00	200.05	.00
062	1000	100631	5	.00	.00	1,411.37	1,203.37	208.00	.00
062	1000	100631	* 3	.00	.00	6,747.40	1,203.37	1,467.44	4,076.59
062	1000	217330	0	132,116.91	26,612.91	.00	.00	.00	.00
062	1000	217330	1	.00	.00	15,575.00	12,337.87	.00	3,237.13
062	1000	217330	2	.00	.00	1,000.00	798.85	.00	201.15
062	1000	217330	3	.00	.00	34,203.00	20,951.22	.00	13,251.78
062	1000	217330	4	.00	.00	20,592.00	10,288.28	.00	10,303.72
062	1000	217330	5	.00	.00	34,134.00	.00	.00	34,134.00
062	1000	217330	* 5	132,116.91	26,612.91	105,504.00	44,376.22	.00	61,127.78
062	1000	217331	4	.00	.00	263.76	.00	263.76	.00
062	1000	217331	* 5	.00	.00	263.76	.00	263.76	.00
062	6000	101300	* 6	.00	.00	26.30	.00	.00	26.30
062	6000	101400	* 6	.00	.00	7.48	.00	.00	7.48
062	AGENCY TOTAL			1,617,781.91	1,129,486.91	495,339.94	347,012.66	6,581.12	141,746.16

## **AGENCY OBJECT TRIAL BALANCE**

This report is issued monthly for each fund/center. It provides the total amount recorded to each object, for the month and for the fiscal year-to-date and subtotals by object category. These object categories include those of assets, liabilities, fund balance, and budgetary fund balance or reserves, which are not otherwise included on reports to agencies. The report demonstrates that balanced accounting entries were made for the center and provides totals for each particular object.

### **IMPORTANT NOTE:**

Proceed with caution when reviewing this report. Keep in mind that this report **does not provide the available budget balance**. The available balances are as shown on the Agency Appropriation and Allotment Trial Balance report. This Agency Object Trial Balance report is designed to summarize the total accounting entries made to each object code for the center. The available balance may be calculated by subtracting total expenses and encumbrances from allotments. The "Budgetary" object category also is not the budget balance available to the agency. It simply facilitates balanced budget accounting entries for the center. Also, the cash presented is as defined for fund accounting entries, and does not pertain to a bank balance or the available budget balance. Further discussion of cash and fund balance is provided in Chapter 4, Budgetary Accounting.

The explanation of the report content and a sample report follow.

#### **1. Standard Heading**

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time - (system date and time)

AS OF Date - (posting effective date)

Line 4 Agency Number and Name

Fund/Center Numbers and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number

XXX - digits 2,3,4 ==> Distributional Agency Number

XXX - digits 5,6,7 ==> Functional Agency Number

X - letter ==> Funds Checking Indicator, when applicable

#### **2. Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

### 3. Body of Report

#### **CATEGORY**

The title in which the following block of transaction balances is categorized. Each block includes a total by category. The categories are as follows:

ASSETS	Objects begin with a <u>1</u> .
LIABILITIES	Objects begin with a <u>2</u> .
FUND BALANCE	Objects begin with a <u>3</u> .
REVENUES	Objects begin with a <u>4</u> .
EXPENSES	Objects begin with a <u>5</u> .
EST. REVENUE	Objects begin with a <u>6</u> .
ALLOTMENTS	Objects begin with a <u>7</u> .
ENCUMBRANCES	Objects begin with a <u>8</u> .
APPROPRIATIONS	Objects are 900000, 910000, and 920000.
ALLOTED APPR.	Objects are 905000, 915000, and 925000.
BUDGETARY	Objects are 980000 and 981000.

#### **OBJECT**

The object in which accounting entries have been recorded for the center.

#### **DESCRIPTION**

The description of the object.

#### **YTD AMOUNT** (Year-to-Date Amount)

The year-to-date posted balance for the object on that line. Debit balances are presented as positive, credits as negative.

#### **MTD AMOUNT** (Month-to-Date Amount)

The month-to-date total of amounts posted for the object on that line. Debit balances are presented as positive, credits as negative.

INDIANA AUDITOR OF STATE  
 AGENCY OBJECT TRIAL BALANCE  
 AS OF 09/30/2006

PAGE 1

REPORT ID : GL-AGOBTB  
 RUN DATE 09/29/2006 20:20:19.1.9

AGENCY 022 SUPREME COURT		FUND CENTER 6000 117400 IN. CONTINUING LEGAL ED. COM	
CATEGORY	OBJECT	DESCRIPTION	MTD AMOUNT
=====	=====	=====	=====
<b>ASSETS</b>			
	110000	CASH	69,605.58
	110001	CASH	69,209.00-
	SUB-TOTAL CASH		23,189.18-
	TOTAL ASSETS		23,189.18-
<b>FUND BALANCE</b>			
	388880	FUND BALANCE-UNDESIGNAT	1,249.32-
	TOTAL FUND BALANCE		.00
<b>REVENUES</b>			
	491800	REIMBURSEMENT	68,726.76-
	TOTAL REVENUES		.00
<b>EXPENSES</b>			
	510101	SALARIES & WAGES	16,075.50
	513001	PERF ST PD EM CONTR	482.28
	515001	SOCIAL SECURITY	1,179.51
	515201	BLUE CROSS HLTH INS	3,696.00
	515301	LIFE INSURANCE	49.18
	515801	PERF	884.14
	517101	DISABILITY	366.54
	517401	VISION CARE	17.60
	517801	EMPLOYEE ASSISTANCE	4.60
	518101	ST SHARE DEFERRED COMP	120.00
	518401	DELTA DENTAL TRAD	194.34
	SUB-TOTAL PERSONAL SERVICES		23,069.69
	572000	MED/HOSP-COMP CASES	119.49
	SUB-TOTAL GRANTS/SUBSIDIES		119.49
	TOTAL EXPENSES		23,189.18
<b>ALLOTMENTS</b>			
	700000	ANY TYPE DISBURSEMENT	69,976.08-
	TOTAL ALLOTMENTS		.00
<b>BUDGETARY</b>			
	980000	BUDGETARY FUND BALANCE	69,976.08
	TOTAL BUDGETARY		.00

## JOURNAL VOUCHER

The Journal Voucher (JV) can be used by the Auditor of State for many different types of transactions. The most common transactions that individual agencies will use the JV for is corrections and allocations between the agency's fund/centers.

An example of a correction would be when a document was posted for the wrong amount, wrong object, or wrong fund/center. An allocation includes when a portion of an expenditure from one fund/center is to be charged to other fund/centers.

You may submit a correction on a JV, however, if the original document was a P.O., the Auditor's office may make the correction using the original document's number. Thus a JV will not appear on the Alchemy reports.

Whenever a JV is completed and sent to the Auditor's office, documentation and references to the other documents should be kept as back-up and be filed with the agency's copy of the JV.

### **Requirements for the Journal Voucher:**

- (1) Complete top of the form with agency name, agency number, and date of request. If your agency wishes, it may create a document number for control purposes. This should be posted within the Document Number box. This number will not be the number the Auditor uses. The Auditor's Office will create its own JV number.
- (2) Entries transferring monies or correcting an ID Bill must have the object end with a one (1).
- (3) Entries correcting a Report of Collection, Purchase Order, Voucher Abstract, or a SDO must have the object end with a zero (0).
- (4) In the description column write a description of the entry. If the entry is a correction or allocation of a previously submitted document, reference the original document number, the effective date of the document (date it became effective on the daily Alchemy report or for a large number of transfers the period of the transfers), the AUDIT ID # assigned to the document on the daily Alchemy reports and the reason for the entry. A transfer object should not be used unless the expenditure that is being allocated was originally an expenditure transfer. If the entry is a partial correction/allocation, state the entire dollar amount from the original entry.
- (5) If the entry is strictly a transfer of funds, the description should say "Transfer of Funds", include the reason for the transfer, and, if applicable, state the time period covered by the transfer. All objects on a transfer journal voucher should end with "1".
- (6) For payroll reimbursements and unemployment transfers, include the pay period ending dates and employee names in the description or include a detailed schedule and refer to the schedule in the description.
- (7) If the Journal Voucher is based on a particular section of the Indiana Code, include the IC code citation (i.e., the Title, Chapter and Section number of the code).
- (8) IF the journal voucher is the result of a Memo of Understanding (MOU), include a copy of the MOU.
- (9) Entries correcting Voucher Abstracts, SDO's, Report of Collections, ID Bills, and entries transferring monies may be completed on the same Journal Voucher. Entries correcting Purchase Orders should be placed on a separate Journal Voucher.

- (10) Entries affecting revenue must include the center control number in the description column or in the accounting rule column. The center control number may be found on any accounting activity Alchemy report in the upper right corner. The center control number is the first digit of the seven digits found below the page number. Center control will be a 3, 5, or 6. Press the Q icon in Alchemy to search for a fund/center.
- (11) Do not assign the transaction an Accounting Rule.
- (12) The debits and the credits must equal when you enter the grand total. Purchase Order corrections may be the exception when correcting an encumbrance amount.
- (13) The preparer should sign the JV and include their telephone number.
- (14) The JV should be reviewed and approved by the agency's accounting supervisor, controller, or director, as applicable. The approval signature is required.
- (15) Submit both the white and pink copy to the Auditor's office. The Auditor's office will return the pink copy which will show the JV number, any changes made, and the initials of the Auditor of State staff that entered the JV.
- (16) File the pink copy of the JV, with supporting documentation attached, in chronological order by fund/center.
- (17) JV's must be typed or written in black ink. (This includes payroll reimbursement journal vouchers.)

If you are preparing a JV for a correction that affects another agency's fund/center, contact that agency so that they are aware of the situation. Also, send them a photocopy of the JV.

The following four pages have examples of completed Journal Vouchers.





# JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

## REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

9/30/2006

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	1000	850100	100500		403.00	Correct PO06602120 encumbered	
2	1000	850100	100500	403.00		for incorrect amount on 09/01/06	
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$ 403.00	\$ 403.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency



# JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

## REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

9/30/2006

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	6000	595600	130300	75.00		Correct RC# 13002 9/1/06	
2	6000	495600	130300		75.00	correcting object	
3						Audit ID # PAG002121	
4						control 6 for 130300	
5							
6	1000	520101	100500	75.00		Correct ID 05000061 9/15/06	
7	1000	520101	105000		75.00	correcting center	
8						Audit ID # PA5000322	
9							
10	2100	421001	170000	100.00		Transfer Only, September transfer	
11	2100	421001	100500		100.00	of AFD program	
12						control 6 for 170000	
13						control 3 for 100500	
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$ 250.00	\$ 250.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency



# JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

## REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

9/30/2006

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	1000	490000	100500	600.00		Correct voucher	
2	1000	490000	105000		600.00	C050000789 (9/15/06)	
3						correcting center	
4						Audit ID # PA5000377	
5						control 6 for 100500	
6						control 3 for 105000	
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$ 600.00	\$ 600.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency



# JOURNAL VOUCHER

State Form 44439 (1-91)  
Approved by State Board of Accounts 1991

## REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

9/30/2006

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	1000	543000	106360		139.00	Correct SDO	
2	1000	543000	391430	139.00		LS3940008 (8/28/06)	
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$ 139.00	\$ 139.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency

## NONCASH ASSET PROCEDURES

### Loans

Certain agencies have the authority to make loans from authorized funds. Loans are classified on the Auditor of State's accounting system as objects 13XXXX and 14XXXX. The Auditor of State's office will assign a loan object number when a loan is established. This number should be used whenever a transaction involving that loan occurs. The following procedures should be followed when establishing a new loan or making an additional advance on an existing loan.

1. Complete one Claim-Voucher and one Voucher Abstract. Remember to omit the object number from the forms for new loans. If a loan already exists, use the existing loan object number. DO NOT use object number 579000 - Loans. This is a computer generated object used to off-set the transaction. Be sure to include an appropriate loan title in the description column.
2. For first-time loans, you must include a letter of justification to the attention of your account analyst in the Auditor's office.
3. Loan Advances will be input into the Auditor of State system through the high-volume diskette process by the Auditor's office. A warrant will be returned to the agency. The direct input of the noncash asset object will also generate a corresponding expenditure object of 579000. The description of this expenditure object is Loans. The expenditure transaction will appear on the Available Funds Activity Report with a document number beginning with HV050.

When payment on a loan is received, the following procedures should be followed:

1. Prepare a Report of Collection to receipt the revenue. The object number used on the Report of Collection should be the loan number (13XXXX or 14XXXX). DO NOT use object 490600 - Loan Repayments. This is a system generated object. The payment of the interest should be listed on a separate line. Use the interest revenue object (425000) for the interest portion.
2. Submit the forms to the Treasurer of State and the Auditor of State as you do with other report of collections.
3. The receipt of loan repayments is processed like all other Report of Collections. When the loan object is entered, the system will also generate a corresponding revenue object of 490600 - Loan Repayment. The revenue transaction will appear on the Revenue Activity Report with a document number beginning with RC.



Date (month, day, year)

## REPORT OF COLLECTIONS / RECEIPTS (DUE TREASURER OF STATE)

State Form 14311 (R2 / 12-02)

Approved by State Board of Accounts, 2002

Approved by Auditor of State, 2002

**FOR TREASURER USE ONLY**[illegible]

Currency		
Silver		
Checks		505.00
Deposits		
Wire Transfers		
Lock Box		
Debts		
Credits		
ACH		
<b>TOTAL</b>		<b>\$505.00</b>

Prepared by:

Robin Sparrow

Date prepared:

10/30/06

Preparer's telephone number

**233-2222**

I certify that this report is true and correct to the best of my knowledge and belief.

**Signature of agency official or designee**

Title	Author	Date	Page	Page	Page	Page	Page	Page	Page	Page	Page	Page	Page	Page

## Director

Name of state agency

Department of Natural Resources

Agency number

300

**DISTRIBUTION:** White - Auditor of State; Canary - Agency after processing; Pink - Treasurer

## INVESTMENTS

Most investments are purchased by the Treasurer of State. There must be specific statutory authority for an agency or a fund to purchase investments. Investments are classified on the Auditor of State's accounting system as objects 12XXXX. The following table gives the detailed object codes pertaining to investments.

<u>Object Number</u>	<u>Investment Description</u>
121100	CD Investment Principle
121200	T-Bond Investment Principle
121300	Term RP Investment Principle
121400	T-Bill Investment Principle
121500	T-Bond Investment Principle
121600	T-Note Investment Principle
121700	Govt Agency Investment Principle

To purchase investments, the following procedures should be followed:

1. Complete one Claim-Voucher and one Voucher Abstracts. Please note that the object number should indicate the type of investment. See the above table for investment objects and descriptions. DO NOT use the object 578000 - Purchase of Investments. This is a computer generated object. Send the forms to the Auditor of State's office for processing.
2. Purchases of Investments are input into the Auditor of State Accounting system through the high-volume diskette process by the Auditor's office. A warrant will be returned to the agency. The document number that will appear on the Available Funds Activity Report will begin with HV050. The direct input of the investment object will also generate a corresponding expenditure object of 578000 - Purchase of Investments.

To sell investments, the following procedures should be followed:

1. Complete a Report of Collection. The object number used should be the appropriate investment principle type. See the table shown in the above section for the investment objects and descriptions. DO NOT use the object 490800 - Sale of Investments. This is a computer generated object. Indicate interest earned on a separate line. Use the interest revenue object (425000) for the interest portion. Submit the paperwork as normal.
2. Deposits to investments will be processed as a normal Report of Collection. The direct input of the investment object will also generate a corresponding revenue object of 49000 - Sale of Investments.





## REPORT OF COLLECTIONS / RECEIPTS (DUE TREASURER OF STATE)

State Form 14311 (R2 / 12-02)

**Approved by State Board of Accounts, 2002**

**Approved by Auditor of State, 2002**

**FOR TREASURER USE ONLY**[illegible]

Currency		
Silver		
Checks	1,065,193.18	
Deposits		
Wire Transfers		
Lock Box		
Debts		
Credits		
ACH		
<b>TOTAL</b>	<b>\$1,065,193.18</b>	

**Prepared by:**

*Jane Smith*

**Date prepared:**

10/4/06

Preparer's telephone number

**234-2000**

I certify that this report is true and correct to the best of my knowledge and belief.

**Signature of agency official or designee**

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**Chief Deputy**

Name of state agency

**Treasurer of State**

Agency number

048

**DISTRIBUTION:** White - Auditor of State; Canary - Agency after processing; Pink - Treasurer